

ment” and the Chairman of such Board the “head of the establishment”, prior to repeal by Pub. L. 100-504, title I, §§102(e)(3), 113, Oct. 18, 1988, 102 Stat. 2517, 2530, effective 180 days after Oct. 18, 1988.

CHAPTER 10—TAX ON CARRIERS AND EMPLOYEES

§§ 241 to 253. Repealed. June 29, 1937, ch. 405, § 11, 50 Stat. 440

Section 241, act Aug. 29, 1935, ch. 813, § 1, 49 Stat. 974, defined terms for purposes of this subchapter.

Section 242, act Aug. 29, 1935, ch. 813, § 2, 49 Stat. 975, related to income tax on employees.

Section 243, act Aug. 29, 1935, ch. 813, § 3, 49 Stat. 975, related to deduction of tax from wages.

Section 244, act Aug. 29, 1935, ch. 813, § 4, 49 Stat. 975, related to excise tax on carriers.

Section 245, act Aug. 29, 1935, ch. 813, § 5, 49 Stat. 975, related to adjustment of tax.

Section 246, act Aug. 29, 1935, ch. 813, § 6, 49 Stat. 975, related to refunds and deficiencies.

Section 247, act Aug. 29, 1935, ch. 813, § 7, 49 Stat. 975, related to income tax on employees' representatives.

Section 248, act Aug. 29, 1935, ch. 813, § 8, 49 Stat. 976, related to collection and payment of taxes.

Section 249, act Aug. 29, 1935, ch. 813, § 9, 49 Stat. 976, related to court jurisdiction.

Section 250, act Aug. 29, 1935, ch. 813, § 10, 49 Stat. 976, related to penalties under this subchapter.

Section 251, act Aug. 29, 1935, ch. 813, § 11, 49 Stat. 976, related to meaning of “employment”.

Section 252, acts Aug. 29, 1935, ch. 813, § 12, 49 Stat. 976; Feb. 27, 1937, ch. 19, 50 Stat. 23, related to termination of taxes.

Section 253, act Aug. 29, 1935, ch. 813, § 13, 49 Stat. 977, related to separability of provisions.

§§ 261 to 273. Omitted

CODIFICATION

Sections 261 to 273 were omitted pursuant to section 4 of act Feb. 10, 1939, ch. 2, 53 Stat. 1, which provided that all laws or parts of laws codified into the Internal Revenue Code of 1939, enacted by act Feb. 10, 1939, to the extent they related exclusively to internal revenue laws, were repealed. The Internal Revenue Code of 1939 was generally repealed by section 7851 of act Aug. 16, 1954, ch. 736, 68A Stat. 919 (section 7851 of Title 26, Internal Revenue Code), which act enacted the Internal Revenue Code of 1954 [now 1986]. See section 7807 of Title 26, relating to applicability of rules in effect upon the enactment of the Internal Revenue Code of 1986.

Section 261, acts June 29, 1937, ch. 405, § 1, 50 Stat. 435; Aug. 13, 1940, ch. 664, §§1, 3, 54 Stat. 785, 786, defined terms for purposes of this subchapter.

Section 262, act June 29, 1937, ch. 405, § 2, 50 Stat. 437, related to income tax on employees.

Section 263, act June 29, 1937, ch. 405, § 3, 50 Stat. 437, related to excise tax on employers.

Section 264, act June 29, 1937, ch. 405, § 4, 50 Stat. 438, related to refunds and deficiencies.

Section 265, act June 29, 1937, ch. 405, § 5, 50 Stat. 438, related to income tax on employee representatives.

Section 266, act June 29, 1937, ch. 405, § 6, 50 Stat. 439, related to deductibility from regular income tax.

Section 267, act June 29, 1937, ch. 405, § 7, 50 Stat. 439, related to collection and payment of taxes.

Section 268, act June 29, 1937, ch. 405, § 8, 50 Stat. 439, related to court jurisdiction.

Section 269, act June 29, 1937, ch. 405, § 9, 50 Stat. 439, related to Social Security Act.

Section 270, act June 29, 1937, ch. 405, § 10, 50 Stat. 440, related to separability of provisions.

Section 271, act June 29, 1937, ch. 405, § 11, 50 Stat. 440, related to repeals.

Section 272, act June 29, 1937, ch. 405, § 12, 50 Stat. 440, related to rules and regulations.

Section 273, act June 29, 1937, ch. 405, § 13, 50 Stat. 440, related to short title of this subchapter.

For provisions formerly set out in this subchapter which were covered by sections of the Internal Revenue Code of 1939, see the sections of the Internal Revenue Code of 1986, Title 26, Internal Revenue Code, indicated in the following table:

Omitted sections	I.R.C. 1939	I.R.C. 1986
261 (as amended Aug. 13, 1940, ch. 664, §§1, 3, 54 Stat. 785, 786).	1532	3231, 7701.
262	1500, 1501	3201, 3202, 6205(a)(1), 6413(a)(1).
263	1520, 1521	3221, 6205(a)(1), 6413(a)(1).
264	1502, 1522	6205(b), 6413(b).
265	1510, 1511	3211, 3212.
266	1503, 1508, 1512	3502.
267	1422, 1530, 1531, 1536	3501, 3503, 6011(a), 6071, 6081(a), 6091(a), 6151(a), 6313, 6601(a), (f)(1).
268	1534	3232.
269	1426(b)(9), (10), 1428	3121(b)(9), (10), 3124.
270	3802	7511.
271
272	1535	7805(a), (c).
273

COMPENSATION FROM LOCAL DIVISION OF RAILWAY-LABOR-ORGANIZATION EMPLOYER TAX—UNPAID BEFORE JULY 1, 1940

Act Oct. 10, 1940, ch. 842, § 27(b), 54 Stat. 1101, provided that, for the purpose of determining the amount of taxes under sections 262(a) and 263(a) of this title, compensation earned in the service of a local lodge or division of a railway-labor-organization employer shall be disregarded with respect to any calendar month if the amount thereof is less than \$3 and the taxes thereon under such sections are not paid before July 1, 1940.

CHAPTER 11—RAILROAD UNEMPLOYMENT INSURANCE

Sec.	Definitions.
351.	Benefits.
352.	<ul style="list-style-type: none"> (a) Days for which benefits payable; determination of amount. (b) Time of payments. (c) Maximum number of days for benefits. (d) Overpayment of benefits; recovery; liability of officers. (e) Assignment, taxation, garnishment, attachment, etc., of benefits. (f) Effect of payment of benefits for remunerable period; payment of surplus remuneration to Board. (g) Payment of accrued benefits upon death.
353.	Qualifying condition.
354.	Disqualifying conditions. <ul style="list-style-type: none"> (a-1) Day of unemployment or day of sickness. (a-2) Day of unemployment. (b) Participation, interest, or financial assistance in labor dispute. (c) Unsuitable work. (d) Factors in determination of suitable work. (e) Voluntarily leaving unsuitable work.
355.	Claims for benefits. <ul style="list-style-type: none"> (a) Publication of Board's regulations. (b) Findings, hearings, investigations, etc., by Board. (c) Hearing and review of decisions on claims. (d) Decisions of reviewing bodies; review and finality. (e) Application of rules of evidence in law and equity; notice of findings.

Sec.		Sec.	
	(f) Review of final decision of Board by Courts of Appeals; costs.		(l) Necessary and incidental powers; employees of Board, employment, remuneration, civil-service laws, registration of unemployed, and detail.
	(g) Finality of Board decisions.		(m) Delegation of powers.
	(h) Benefits payable prior to final decision of Board.		(n) Sickness benefits; examinations; information and reports; contracts and expenses for examinations.
	(i) Fees for presenting claims; penalties.		(o) Liability of third party for sickness; reimbursement of Board.
355a.	Acceptance of claims for benefits.		(p) Disqualification to execute statements of sickness or receive fees.
356.	Returns of compensation; conclusiveness; failure to make.		(q) Investigations and research with respect to accidents and disabilities.
357.	Free transportation.		(r) Duty of Board to make certain computations.
358.	Contributions.	363.	Exclusiveness of provisions; transfers from State unemployment compensation accounts to railroad unemployment insurance account.
	(a) Employer contribution.		(a) Omitted.
	(b) Employee representative contribution.		(b) Effect on State unemployment compensation laws.
	(c) Board proclamation of balance.		(c) Determination of "preliminary amount" for States.
	(d) Notifications by Board.		(d) Withholding amounts from certification to States; transfers to railroad unemployment compensation account.
	(e) Information to verify accuracy to be made available.		(e) Transfers and withdrawals, effect upon social security provisions.
	(f) Fractional parts of a cent.		(f) Payments to railroad unemployment insurance account; transfers from unemployment trust fund of States.
	(g) Adjustments for improper payments.	363a.	Refunds of State unemployment contributions by employees; amount; application period; definitions.
	(h) Refunding overpayment; collecting underpayment.	364.	District of Columbia account, transfer of funds to railroad unemployment insurance account.
	(i) Collection and deposit of contributions.	365.	Omitted.
	(j) Time for payment; failure to pay promptly.	366.	Separability.
	(k) Application of other laws; authority of Board.	366a.	Effect of Internal Revenue Code.
359.	Penalties.	367.	Short title.
	(a) Failure to make report or furnish information; false or fraudulent statement or claim.	368.	Repealed.
	(b) Agreement by employee to bear employer's contribution.	369.	Annual report.
	(c) Punishments not specifically provided.		
	(d) Payment and disposition of fines or penalties.		
360.	Railroad unemployment insurance account.		
	(a) Funds constituting account; availability for benefits or refunds.		
	(b) Payment of benefits or refunds.		
	(c) Annual report to Congress.		
	(d) Transfer and retransfer of funds; interest.		
361.	Railroad unemployment insurance administration fund.		
	(a) Maintenance of account; amounts constituting fund.		
	(b) Authorization of appropriations; advance of sums; repayment.		
	(c) Availability for administrative expenses.		
	(d) Transfer of excess to insurance account.		
362.	Duties and powers of Board.		
	(a) Witnesses; subpoenas, service, fees, etc.		
	(b) Enforcement of subpoenas by courts; contempt; service of orders, writs, or processes.		
	(c) Repealed.		
	(d) Information as confidential.		
	(e) Certification of claims; authorization of employee to make payments; bond.		
	(f) Cooperation with other agencies administering unemployment or sickness compensation laws; agreements.		
	(g) Benefits also subject to a State law; mutual reimbursement.		
	(h) Assistance from employers and labor organizations; compensation.		
	(i) Free employment offices; registration of unemployed; statements of sickness; reemployment.		
	(j) Advisory councils; members' remuneration.		
	(k) Reduction of unemployment; training and reemployment of unemployed employees, etc.		

CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in sections 159a, 231f, 231g, 231i, 355a, 363a, 366a, 367, 401, 404, 797d, 909, 1207 of this title; title 8 section 1611; title 19 section 2319; title 26 sections 6331, 6334; title 42 section 10601; title 49 sections 10501, 24301.

§ 351. Definitions

For the purposes of this chapter, except when used in amending the provisions of other Acts—

(a) The term "employer" means any carrier (as defined in subsection (b) of this section), and any company which is directly or indirectly owned or controlled by one or more such carriers or under common control therewith, and which operates any equipment or facility or performs any service (except trucking service, casual service, and the casual operation of equipment or facilities) in connection with the transportation of passengers or property by railroad, or the receipt, delivery, elevation, transfer in transit, refrigeration or icing, storage, or handling of property transported by railroad, and any receiver, trustee, or other individual or body, judicial or otherwise, when in the possession of the property or operating all or any part of the business of any such employer: *Provided, however*, That the term "employer" shall not include any street, interurban, or suburban elec-